

Chapter 6 Study Guide: KEY

Part One – Identifying Accounting Terms

Directions: Select the one term in Column I that best fits each definition in Column II. Print the letter identifying your choice in the Answers Column.

| Column I | Column II | Answers |
|------------------------------|---|------------------|
| A. Bank Statement | 1. A bank account from which payments can be ordered by a depositor. (p.120) | 1. <u> C </u> |
| B. Blank endorsement | 2. A signature or stamp on the back of check, transferring ownership. (p.121) | 2. <u> G </u> |
| C. Checking Account | 3. An endorsement consisting only of the endorser's signature (p.121) | 3. <u> B </u> |
| D. debit card | 4. An endorsement indicating a new owner of a check (p.121) | 4. <u> L </u> |
| E. dishonored check | 5. An endorsement restricting further transfer of a check's ownership (p.121) | 5. <u> K </u> |
| F. electronic funds transfer | 6. A check with a future date on it. (p.122) | 6. <u> J </u> |
| G. Endorsement | 7. A report of deposits, withdrawals, and bank balances sent to a depositor by a bank. (p.125) | 7. <u> A </u> |
| H. Petty Cash | 8. A check that a bank refuses to pay (p.130) | 8. <u> E </u> |
| I. Petty Cash Slip | 9. A computerized cash payments system that uses electronic impulses to transfer funds. (p.132) | 9. <u> F </u> |
| J. postdated check | 10. A bank card that, when making purchases, automatically deducts the amount of the purchase from the checking account of the cardholder (p.133) | 10. <u> D </u> |
| K. restrictive endorsement | 11. An amount of cash kept on hand and used for making small payments. (p.135) | 11. <u> H </u> |
| L. Special Endorsement | 12. A form showing proof of a petty cash payment. (p.136) | 12. <u> J </u> |

Accounting Chapter 6 Study Guide Answers

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**

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